

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Thursday 6th July, 2017

No. 294

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.15/2017-State Tax (Rate)

Date: 30.06.2017

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 54 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Sikkim Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Sikkim Goods and Services Tax Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

**M.G.Kiran
Principal Secretary
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**